

Volunteer Quality Alert 2006-05 – Quality Review
March 9, 2006

Please share this message with all Volunteers immediately.

Quality review continues to play an integral role in tax return accuracy at volunteer return preparation sites. Every volunteer site is required to have a quality review process in place. Additionally, each Site Coordinator is responsible for ensuring that the process is adhered to and that every tax return is 100% quality reviewed.

Volunteer sites have the option to have either a Designated Reviewer or a Self Reviewer. A Designated Reviewer is someone who checks the accuracy of all tax returns prepared at the site. A Self Reviewer is someone who prepares the return and subsequently performs the quality review on the same return. Either process is acceptable, but one or the other must be used.

Here is how the quality review process works. Once the return has been completed, the quality reviewer should collect the Form 13614 (Interview and Intake Sheet) or partner-developed form containing the critical questions, the completed tax return, and all of the supporting documents. The reviewer must use the Form 13614 (or partner-developed form containing the critical questions) to check the tax return for accuracy, and use the checklist contained on the Form 8158 (Quality Review Checklist), Publication 4012 (Volunteer Resource Guide), or Publication 730 (Tax Records Envelope) to ensure the return is accurate. We also strongly encourage that the taxpayer be present and actively involved in this entire process.

If the reviewer finds no errors on the tax return, he/she should give the return back to the taxpayer to obtain original signature(s), and e-file the signed documents, if applicable. Once all required forms are signed, the volunteer should give a copy of the tax return—and e-file documents, if applicable—to the taxpayer using the Tax Records Envelope (Publication 730). Volunteers should advise taxpayers to bring this copy back with them next year to assist with subsequent tax return preparation.

If the return has an error(s), the return must be corrected and quality reviewed for a second time. Once corrected, volunteers should follow the procedures listed in the above paragraph.

Your dedication and hard work as IRS Partners and volunteers are outstanding – thank you for making Quality a top priority!

For a training refresher, Volunteers can go to ...

- Volunteer Quality Alerts on the IRS website <http://www.irs.gov>. Enter the Keyword *Community Network*, scroll down to Partner Products and Volunteer Resource Center or go to <http://www.irs.gov/individuals/article/0,,id=120856,00.html>
- Publication 4012, Volunteer Resource Guide
- Link & Learn Taxes, <http://www.irs.gov/app/vita/index.jsp>
- Publication 678, Volunteer Student Guide
- Publication 1084, IRS Volunteer Site Coordinator's Handbook